

**ABSTRACT**

A polishing implement for polishing a shoe or the like, including a structure to be handheld provided with an absorbing fiber layer for forming a first polishing layer; and a sachet provided on or to be provided on the structure for containing the polishing product. According to the invention, the sachet includes a fiber layer impregnated with polishing product and, in closed condition, screened off by a protective layer while in opened condition, the impregnated fiber layer forms a second polishing layer for applying the polishing product to the shoe.